



3015 (02-02-05)

ANNUAL REPORT

OF

Name: VILLAGE OF MINONG WATER UTILITY

Principal Office: P.O. BOX 8
MINONG, WI 54859-0000

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF MINONG WATER UTILITY**Utility Address:** P.O. BOX 8
MINONG, WI 54859-0000**When was utility organized?** 12/31/1970**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: DARLENE DENNINGER**Title:** CLERK-TREASURER**Office Address:**P.O. BOX 8
MINONG, WI 54859**Telephone:** (715) 466 - 2322**Fax Number:** (715) 466 - 4752**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: RANDALL J PACHAL**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** ANDERSON HAGER & MOE S.C.10425 STATE HWY. 27 S
P.O. BOX 986
HAYWARD, WI 54843**Telephone:** (715) 634 - 2653**Fax Number:** (715) 634 - 2456**E-mail Address:** rpachal@ahmcpa.com

President, chairman, or head of utility commission/board or committee:

Name: MICHAEL BOBIN**Title:** PRESIDENT**Office Address:**P.O. BOX 8
MINONG, WI 54859**Telephone:** (715) 466 - 2322**Fax Number:** (715) 466 - 4752**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: RANDALL J. PACHAL**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** ANDERSON, HAGER & MOE S.C.

10425 STATE HWY 27 S

P.O. BOX 986

HAYWARD, WI 54843

Telephone: (715) 634 - 2653**Fax Number:** (715) 634 - 2456**E-mail Address:****Date of most recent audit report:** 3/31/2006**Period covered by most recent audit:** 1/1/05 THROUGH 12/31/05

Names and titles of utility management including manager or superintendent:

Name: WILLIAM HALLOCK**Title:** DIRECTOR OF PUBLIC SERVICES-UTILITIES**Office Address:**

P.O. BOX 8

MINONG, WI 54859

Telephone: (715) 466 - 2322**Fax Number:** (715) 466 - 4752**E-mail Address:**

Name: WILLIAM HALLOCK**Title:** DIRECTOR OF PUBLIC SERVICES- UTILITIES**Office Address:**

P.O. BOX 8

MINONG, WI 54859

Telephone: (715) 466 - 2322**Fax Number:** (715) 466 - 4752**E-mail Address:**

Name of utility commission/committee: VILLAGE OF MINONG-WATER UTILITY

Names of members of utility commission/committee:

MS KAREN BAKER

MR MICHEAL BOBIN, PRESIDENT

MR ANDREW PODRATZ

MR JAMES SMITH

MR HAROLD SUTHERLAND

MR LLOYD WALLACE

MR DAVID WILCOX

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

IDENTIFICATION AND OWNERSHIP

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name: ANDERSON, HAGER & MOE S.C.
10425 STATE HWY 27 S
P.O. BOX 986
HAYWARD, WI 54843

Contact Person: MR RANDALL J PACHAL

Title: CERTIFIED PUBLIC ACCOUNTANT

Telephone: (715) 634 - 2653 EXT

Fax Number: (715) 634 - 2456

E-mail Address: rpachal@ahmcpa.com

Contract/Agreement beginning-ending dates: 1/1/2005 6/1/2005

Provide a brief description of the nature of Contract Operations being provided:

Audit services

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	96,310	95,234	1
Operating Expenses:			
Operation and Maintenance Expense (401)	78,505	80,878	2
Depreciation Expense (403)	9,379	(2,883)	3
Amortization Expense (404)	0	0	4
Taxes (408)	16,311	16,711	5
Total Operating Expenses	104,195	94,706	
Net Operating Income	(7,885)	528	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(7,885)	528	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	5,000	3,481	9
Miscellaneous Nonoperating Income (421)	690	1,400	10
Total Other Income	5,690	4,881	
Total Income	(2,195)	5,409	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(7,754)	(7,754)	11
Other Income Deductions (426)	12,423	12,401	12
Total Miscellaneous Income Deductions	4,669	4,647	
Income Before Interest Charges	(6,864)	762	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	0	0	
Net Income	(6,864)	762	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	529,257	528,495	19
Balance Transferred from Income (433)	(6,864)	762	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	522,393	529,257	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	96,310		96,310	1
Total (Acct. 400):	96,310	0	96,310	
Operation and Maintenance Expense (401):				
Derived	78,505		78,505	2
Total (Acct. 401):	78,505	0	78,505	
Depreciation Expense (403):				
Derived	9,379		9,379	3
Total (Acct. 403):	9,379	0	9,379	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	16,311		16,311	5
Total (Acct. 408):	16,311	0	16,311	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	(7,885)	0	(7,885)	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST AND DIVIDEND INCOME	5,000	0	5,000	10
Total (Acct. 419):	5,000	0	5,000	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		690	690	11

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
AMORTIZATION	0	0	0 12
Total (Acct. 421):	0	690	690
TOTAL OTHER INCOME:	5,000	690	5,690

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(7,754)		(7,754) 13
NONE	0	0	0 14
Total (Acct. 425):	(7,754)	0	(7,754)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		12,423	12,423 15
NONE	0	0	0 16
Total (Acct. 426):	0	12,423	12,423
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(7,754)	12,423	4,669

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	0		0 17
Total (Acct. 427):	0	0	0

Amortization of Debt Discount and Expense (428):

NONE	0		0 18
Total (Acct. 428):	0	0	0

Amortization of Premium on Debt--Cr. (429):

NONE	0		0 19
Total (Acct. 429):	0	0	0

Interest on Debt to Municipality (430):

Derived	0		0 20
Total (Acct. 430):	0	0	0

Other Interest Expense (431):

Derived	0		0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	0	0	0
NET INCOME:	4,869	(11,733)	(6,864)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	88,034	441,223	529,257 23
Total (Acct. 216):	88,034	441,223	529,257
Balance Transferred from Income (433):			
Derived	4,869	(11,733)	(6,864) 24
Total (Acct. 433):	4,869	(11,733)	(6,864)
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 25
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	92,903	429,490	522,393

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	96,310	0	0	0	96,310	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	8	0	0	0	8	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	96,302	0	0	0	96,302	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,129,051	1,119,682	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	327,377	305,197	2
Net Utility Plant	801,674	814,485	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	113,176	105,953	6
Special Funds (125)	17,521	16,434	7
Total Other Property and Investments	130,697	122,387	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	19	(1,076)	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	41,524	55,470	10
Customer Accounts Receivable (142)	15,299	15,453	11
Other Accounts Receivable (143)	188	208	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,310	2,005	14
Materials and Supplies (150)	9,581	6,757	15
Prepayments (165)	406	389	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	68,327	79,206	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,000,698	1,016,078	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	322,977	322,977	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	522,393	529,257	23
Total Proprietary Capital	845,370	852,234	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,035	1,260	28
Payables to Municipality (233)	1,219	1,167	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	13,501	14,090	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	15,755	16,517	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	139,573	147,327	36
Total Deferred Credits	139,573	147,327	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	1,000,698	1,016,078	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	1,119,682	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	507,606	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	621,445	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	1,129,051	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	135,422	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	191,955	0	0	0	12
Total Accumulated Provision	327,377	0	0	0	
Net Utility Plant	801,674	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	125,665				125,665	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	9,379				9,379	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	528				528	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	9,907	0	0	0	9,907	16
Debits during year						17
Book cost of plant retired	150				150	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	150	0	0	0	150	25
Balance end of year (110.1)	135,422	0	0	0	135,422	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	2.00%					28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	179,532				179,532	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	12,423				12,423	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	12,423	0	0	0	12,423	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	191,955	0	0	0	191,955	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	2.00%					28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	8	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>8</u>	
Deductions:		
Accounts written off during the year: Utility Customers	8	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>8</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	9,581	6,757	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	9,581	6,757	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0		0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0		0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	322,977	1
Changes during year (explain):		
NONE		2
Balance end of year	322,977	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	14,090	1
Accruals:		
Charged water department expense	16,227	2
Charged electric department expense	0	3
Charged sewer department expense	178	4
Other (explain):		
NONE		5
Total Accruals and other credits	16,405	
Taxes paid during year:		
County, state and local taxes	14,090	6
Social Security taxes	2,904	7
PSC Remainder Assessment	0	8
Other (explain):		
NONE		9
Total payments and other debits	16,994	
Balance end of year	13,501	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
WATER EXTENSION FUND	113,176	2
Total (Acct. 124):	113,176	
Special Funds (125):		
REPLACEMENT RESERVE	17,521	3
Total (Acct. 125):	17,521	
Notes Receivable (141):		
VILLAGE	41,524	4
Total (Acct. 141):	41,524	
Customer Accounts Receivable (142):		
Water	15,299	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	15,299	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
MISCELLANEOUS	188	11
Total (Acct. 143):	188	
Receivables from Municipality (145):		
SEWER UTILITY - 1,310	1,310	12
Total (Acct. 145):	1,310	
Prepayments (165):		
INSURANCE	406	13
Total (Acct. 165):	406	
Extraordinary Property Losses (182):		
NONE	0	14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
VILLAGE OF MINONG	1,219	16
Total (Acct. 233):	1,219	
Other Deferred Credits (253):		
Regulatory Liability	139,573	17
NONE		18
Total (Acct. 253):	139,573	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	503,266	0	0	0	503,266	1
Materials and Supplies	8,169	0	0	0	8,169	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	130,543	0	0	0	130,543	4
Customer Advances for Construction					0	5
Regulatory Liability	143,450	0	0	0	143,450	6
NONE					0	7
Average Net Rate Base	237,442	0	0	0	237,442	
Net Operating Income	(7,885)	0	0	0	(7,885)	8
Net Operating Income as a percent of						
Average Net Rate Base	-3.32%	N/A	N/A	N/A	-3.32%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	3	1
Electric	0	2
Gas	0	3
Sewer	0	4

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	147,327	0	0	0	147,327	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	7,754	0	0	0	7,754	3
Other (specify):						
NONE					0	4
Balance End of Year	139,573	0	0	0	139,573	

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	93,867	91,901	1
Total Sales of Water	93,867	91,901	
Other Operating Revenues			
Forfeited Discounts (470)	415	416	2
Other Water Revenues (474)	2,028	2,917	3
Total Other Operating Revenues	2,443	3,333	
Total Operating Revenues	96,310	95,234	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	41,433	50,712	4
General Operating Expenses (680-690)	37,072	30,166	5
Total Operation and Maintenance Expenses	78,505	80,878	
Other Operating Expenses			
Depreciation Expense (403)	9,379	(2,883)	6
Amortization Expense (404)	0	0	7
Taxes (408)	16,311	16,711	8
Total Other Operating Expenses	25,690	13,828	
Total Operating Expenses	104,195	94,706	
NET OPERATING INCOME	(7,885)	528	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	2	4	7	1
Commercial	7	249	446	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	9	253	453	
Metered Sales to General Customers (461)				
Residential	222	9,752	35,411	4
Commercial	75	7,563	20,748	5
Industrial	1	1,048	1,706	6
Total Metered Sales to General Customers (461)	298	18,363	57,865	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		33,838	8
Other Sales to Public Authorities (464)	7	270	1,711	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	315	18,886	93,867	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	33,838	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	33,838	
Forfeited Discounts (470):		
Customer late payment charges	415	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	415	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	541	7
Other (specify):		
WATER USE - 764; WATER REPAIRS - 380; THAW PIPES - 303	1,447	8
RECONNECT - 40	40	9
Total Other Water Revenues (474)	2,028	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	18,493	20,625	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	6,018	5,429	3
Chemicals (630)	774	1,199	4
Supplies and Expenses (640)	13,731	15,948	5
Repairs of Water Plant (650)	1,632	6,821	6
Transportation Expenses (660)	785	690	7
Total Plant Operation and Maintenance Expenses	41,433	50,712	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	19,738	14,792	8
Office Supplies and Expenses (681)	917	1,281	9
Outside Services Employed (682)	5,543	4,210	10
Insurance Expense (684)	1,202	1,095	11
Employees Pensions and Benefits (686)	8,460	7,940	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	1,204	848	14
Uncollectible Accounts (690)	8	0	15
Total General Operating Expenses	37,072	30,166	
Total Operation and Maintenance Expenses	78,505	80,878	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		13,501	14,090	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		178	182	2
Net property tax equivalent		13,323	13,908	
Social Security		2,904	2,694	3
PSC Remainder Assessment		84	109	4
Other (specify): NONE			0	5
Total tax expense		16,311	16,711	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Washburn				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.188295				3
County tax rate	mills		4.336804				4
Local tax rate	mills		5.800065				5
School tax rate	mills		5.996103				6
Voc. school tax rate	mills		1.035617				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		17.356884				10
Less: state credit	mills		0.742000				11
Net tax rate	mills		16.614884				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.800065				14
Combined School Tax Rate	mills		7.031720				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		12.831785				17
Total Tax Rate	mills		17.356884				18
Ratio of Local and School Tax to Total	dec.		0.739291				19
Total tax net of state credit	mills		16.614884				20
Net Local and School Tax Rate	mills		12.283231				21
Utility Plant, Jan. 1	\$	1,119,682	1,119,682				22
Materials & Supplies	\$	6,757	6,757				23
Subtotal	\$	1,126,439	1,126,439				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,126,439	1,126,439				26
Assessment Ratio	dec.		0.975761				27
Assessed Value	\$	1,099,135	1,099,135				28
Net Local & School Rate	mills		12.283231				29
Tax Equiv. Computed for Current Year	\$	13,501	13,501				30
Tax Equivalent per 1994 PSC Report	\$	22,203					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	13,501					32
Tax equiv. for current year (see note 6)	\$	13,501					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	500		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	500	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	66,044		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	66,044	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	26,395		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	82,335		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	4,037	261	20
Total Pumping Plant	112,767	261	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	12,056		23
Total Water Treatment Plant	12,056	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			500	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	500	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			66,044	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	66,044	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			26,395	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			82,335	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			4,298	20
Total Pumping Plant	0	0	113,028	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			12,056	23
Total Water Treatment Plant	0	0	12,056	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	6,566		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	35,389		26
Transmission and Distribution Mains (343)	176,243		27
Fire Mains (344)	0		28
Services (345)	25,993	2,151	29
Meters (346)	29,771	990	30
Hydrants (348)	16,317		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	290,279	3,141	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	5,661	3,784	35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	6,000		37
Other General Equipment (379)	5,619		38
Other Tangible Property (390)	0	1,644	39
Total General Plant	17,280	5,428	
Total utility plant in service directly assignable	498,926	8,830	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	498,926	8,830	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			6,566	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			35,389	26
Transmission and Distribution Mains (343)			176,243	27
Fire Mains (344)			0	28
Services (345)			28,144	29
Meters (346)	150		30,611	30
Hydrants (348)			16,317	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	150	0	293,270	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			9,445	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			6,000	37
Other General Equipment (379)			5,619	38
Other Tangible Property (390)			1,644	39
Total General Plant	0	0	22,708	
Total utility plant in service directly assignable	150	0	507,606	
Common Utility Plant Allocated to Water Department				0 40
Total utility plant in service	150	0	507,606	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	502,928		27
Fire Mains (344)	0		28
Services (345)	67,752	689	29
Meters (346)	0		30
Hydrants (348)	50,076		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	620,756	689	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	620,756	689	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	620,756	689	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			502,928 27
Fire Mains (344)			0 28
Services (345)			68,441 29
Meters (346)			0 30
Hydrants (348)			50,076 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	621,445
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	621,445
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	621,445

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,986	2,986	1
February			2,464	2,464	2
March			3,091	3,091	3
April			2,410	2,410	4
May			2,696	2,696	5
June			2,949	2,949	6
July			3,592	3,592	7
August			3,732	3,732	8
September			3,074	3,074	9
October			2,776	2,776	10
November			2,847	2,847	11
December			3,307	3,307	12
Total annual pumpage	0	0	35,924	35,924	
Less: Water sold				18,886	13
Volume pumped but not sold				17,038	14
Volume sold as a percent of volume pumped				53%	15
Volume used for water production, water quality and system maintenance				141	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				141	19
Volume pumped but unaccounted for				16,897	20
Percent of water lost				47%	21
If more than 25%, indicate causes:					22
There were a number of leaks in the system					
If more than 25%, state what action has been taken to reduce water loss:					23
The breaks were repairs					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				198	24
Date of maximum: 9/26/2005					25
Cause of maximum:					26
Large usage by residents					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				6	27
Date of minimum: 9/29/2005					28
Total KWH used for pumping for the year				45,985	29
If water is purchased: Vendor Name: NONE					30
Point of Delivery: NONE					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
#2	LAYNE NW	100	20	640,800	Yes	1
#1	LAYNE NW	99	20	576,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2		1
Location	629 INDUSTRIAL DR.	720 W. KOKOH ST.		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE NW	LAYNE NW		5
Year Installed	1971	1989		6
Type	CENTRIFUGAL	CENTRIFUGAL		7
Actual Capacity (gpm)	425	455		8
Pump Motor or Standby Engine Mfr	GE	EMERSON		9
Year Installed	1971	1989		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	30	30		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	BROWN-MPLS		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1971		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	216		10
Total capacity in gallons (actual)	165,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
Filters, type (gravity, pressure, other, none)	NONE		17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.1880		19
			20
Is a corrosion control chemical used (yes, no)?	N		21
			22
Is water fluoridated (yes, no)?	Y		23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	D	3.000	987	0	0	0	987	1
A	D	6.000	36,847	0	0	0	36,847	2
P	D	6.000	3,740	0	0	0	3,740	3
A	D	8.000	440	0	0	0	440	4
M	D	8.000	18	0	0	0	18	5
P	D	8.000	100	0	0	0	100	6
P	D	10.000	11,786	0	0	0	11,786	7
Total Within Municipality			53,918	0	0	0	53,918	
Total Utility			53,918	0	0	0	53,918	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	286	0	0	0	286	33	1
M	1.000	55	1	0	0	56	16	2
M	1.250	3	0	0	0	3	0	3
M	1.500	2	0	0	0	2	0	4
M	2.000	19	0	0	0	19	1	5
M	4.000	1	0	0	0	1	1	6
Total Utility		366	1	0	0	367	51	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	290	36	3	0	323	26	1
1.000	16	0	0	0	16	0	2
1.250	1	0	0	0	1	0	3
1.500	9	0	0	0	9	0	4
2.000	17	0	0	0	17	0	5
Total:	333	36	3	0	366	26	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	222	41	0	2	0	58	323	1
1.000	0	13	0	2	0	1	16	2
1.250	0	1	0	0	0	0	1	3
1.500	0	8	0	0	0	1	9	4
2.000	0	12	1	3	0	1	17	5
Total:	222	75	1	7	0	61	366	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	93	0	0	0	93	2
Total Fire Hydrants	93	0	0	0	93	
Flushing Hydrants						
	1	0	0	0	1	3
Total Flushing Hydrants	1	0	0	0	1	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	28
Number of distribution system valves end of year:	142
Number of distribution valves operated during year:	75

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

There is a decrease due to maajor repairs to equipment were needed in 2004 that were not required during 2005.

If Fuel or Power Purchased for Pumping (620), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

Price of fuel and power increased in 2005.

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

A time study was performed and determined that more wages should be allocated to Water Utility based on hours spent.

Property Tax Equivalent (Water) - Part 2 (Page W-07)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

The Village of Minong Utility NO. 3760 has authorized the lower of line 1 or 32 from the Public Service Commission Report as allowed under 66.0811(2), Stats.

This authorization with the required signatures by the President and Clerk-Treasurer will be mailed to the PSC.

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Financing was provided by customers - total of \$689

Meters (Page W-19)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes, all meters are scheduled to be tested every two years.
